Document 12-3 Filed 09/27/2005 Page 1 of 1

Attachment A

The following members of the Entertainment Software Association are not parties to the case, but are publicly owned corporations and/or affiliates that may have a substantial financial interest in the outcome of the litigation. Specifically, the sales and profits of the listed entities may be affected if 2005 Michigan Public Act 108 is enforced by the Defendants.

Activision, Inc.

Atari, Inc.

Buena Vista Games, Inc. (subsidiary of The Disney Company)

Capcom USA, Inc. (subsidiary of Capcom Co., Ltd.)

Electronic Arts

Konami Digital Entertainment America (subsidiary of Konami Corporation)

Microsoft Corporation

Midway Games, Inc.

Namco Hometek, Inc. (subsidiary of Namco Limited)

Nintendo of America Inc. (subsidiary of Nintendo Co., Ltd.)

SEGA of America, Inc. (subsidiary of Sega Sammy Holdings Inc.)

Sony Computer Entertainment America (subsidiary of Sony Corporation)

Square Enix, Inc.

Take-Two Interactive Software, Inc

THQ, Inc.

Ubisoft Entertainment, Inc.

Vivendi Universal Games (subsidiary of Vivendi Universal)

Warner Bros. Interactive Entertainment Inc. (subsidiary of Time Warner)